



Application to Increase Rates
Public Service Commission of Wisconsin
 P.O. Box 7854
 Madison, WI 53707-7854

3024 (8-2-2000)

(Filling this form out is in accordance with Wis. Stat. § 196.22)

The Public Service Commission of Wisconsin does not discriminate on the basis of disability in the provision of programs, services, or employment. If you are speech, hearing, or visually impaired and need assistance, call (608) 266-5481 or TTY (608)267-1479. We will try to find another way to get the information to you in a usable form.

Name of Utility:

MENASHA ELECTRIC & WATER UTILITIES

Type of rate increase requested:

☒ Water☐ Sewer☐ Both

Reason for rate increase request:

Increase in operational costs, funding of a chemical stabilization fund for the fluctuations in costs, additional main work costs, change in the public fire protection tariff and creation of a partial requirements customer. The rate increase is also drive off the decrease in consumption from the previous test year of 2006.

Contact Personnel Information

	Utility	Consultant
Name	MENASHA ELECTRIC & WATER UTILITIES	
Contact Person (1)	Melanie Krause	
Contact Person (2)		
Street or P.O. Box	PO Box 340	
City and Zip Code	Menasha, WI 54952	
County or Counties	Winnebago	
Telephone Number (1)	920-967-3412	
Telephone Number (2)		
E-Mail Address	mkrause@wppienergy.org	
Fax Number	920-967-3440	
Best Hours between 7:30 am & 5:00 pm	7:30-4:00	
Days Available (Check)	<input checked="" type="checkbox"/> M <input checked="" type="checkbox"/> T <input checked="" type="checkbox"/> W <input checked="" type="checkbox"/> Th <input checked="" type="checkbox"/> F	<input type="checkbox"/> M <input type="checkbox"/> T <input type="checkbox"/> W <input type="checkbox"/> Th <input type="checkbox"/> F

Melanie Krause

Name of Person Submitting this Application

Date

Co-General Manager/Business Operations

Title

 Public Service Commission of Wisconsin
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MENASHA ELECTRIC & WATER UTILITIES

Telephonic Hearing Information

Requests to increase rates require Commission approval. Pursuant to state statutes, a rate increase can only be authorized after public hearing. Municipal utilities are encouraged to hold telephonic hearings. A telephonic hearing is much like a hearing held in Madison except that the utility, Commission staff, the utility's consultant (if applicable), and customers participate via speaker phone from their respective locations. Telephonic hearings are advantageous for both the utility and its customers. Customers have an opportunity to participate with greater ease than afforded by a hearing held at the Commission's offices in Madison. Additionally, the time utility personnel are away from the office is significantly reduced.

In order to participate in a telephonic hearing, the utility must have a location which is handicapped accessible with a capacity of at least 10-15 persons. The utility also needs a speaker phone workable in the room in which the hearing is to be held. FAX and copy machines are also required. The FAX and copiers do not need to be located in the hearing room or even the building in which the hearing is to be held; however, the utility must have ready access. More details will be provided concerning scheduling and administering the telephonic hearing when Commission staff has completed processing your application to increase rates.

Please check one of the following:



Yes, the utility can arrange a site for a telephonic hearing, either at the utility or at an alternate site. *(Please specify the site including building name, address, room number, and telephone number for the room in the space below.)*

Building Name: Menasha Utilities Office Complex

Room Number or Name: Commission Room

Address: 321 Milwaukee Street, Menasha WI 54952

Phone Number: 920-967-3400



No, it is not feasible for our utility to host a telephonic hearing. We request that the hearing be scheduled in Madison. *(Please provide your specific reasons in the space below.)*

MENASHA ELECTRIC & WATER UTILITIES

Provide consumption data for the four largest customers in each customer class:

1. List the billed units consistent with Mg-1 in your green tariff sheets.

Select One
<input type="radio"/> 100 Cubic Feet (CCF'S)
<input checked="" type="radio"/> 1,000 Gallons (000 gallons)

2. During the last 12-month period, list the highest consumption billed each of the four largest customers in each class.

3. List the billing period date that the consumption was billed.

LISTING OF LARGEST CUSTOMERS BILLED					
Customer Name	Class	Meter Size	Billing Date	Billed Consumption	
Apple valley Realtors	Res.	5/8" ▼	2/24/2009	321	
Tasha LaFond	Res.	5/8" ▼	3/13/2009	130	
Tom VanWyck	Res.	5/8" ▼	8/17/2009	89	
Martha Spalding	Res.	5/8" ▼	9/15/2009	73	
Gunderson Inc	Com.	3" ▼	10/3/2008	1,725	
Gary Gunderson	Com.	2" ▼	9/15/2009	210	
Roger Biechler	Com.	2" ▼	6/5/2009	168	
John Savage	Com.	2" ▼	8/5/2009	137	
SCA	Ind.	10" ▼	7/2/2009	9,044	
Whiting Paper	Ind.	6" ▼	9/4/2009	5,611	
Mondi Packaging	Ind.	6" ▼	9/4/2009	4,170	
Sonoco Mills	Ind.	4" ▼	11/5/2008	2,573	
City of Menasha	P.A.	4" ▼	7/2/2009	1,317	
N/M Sewerage	P.A.	4" ▼	5/5/2009	433	
Menasha Joint School	P.A.	3" ▼	8/5/2009	202	
Menasha Joint School	P.A.	4" ▼	2/5/2009	120	

2010 Test Year

MENASHA ELECTRIC & WATER UTILITIES

WATER UTILITY CONSUMER ANALYSIS

Insert Number of Billings per Year (if different)====>			12		Actual Latest 12 Months Ending:			September 30, 2009				
Authorized Rates			Residential		Commercial		Industrial		Public Authority		Total	
Volume Charges:			Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
	Gallons	Per 1,000 Gallons										
FIRST	20,000	\$4.37	202,748	\$886,009	16,429	\$71,795	5,258	\$22,977	4,166	\$18,205	228,601	\$998,986
NEXT	180,000	\$4.27	1,780	7,601	15,057	64,293	31,393	134,048	6,726	28,720	54,956	234,662
NEXT	800,000	\$4.17	121	505	9,618	40,107	60,695	253,098	1,705	7,110	72,139	300,820
OVER	1,000,000	\$3.45	0	0	6,307	21,759	117,757	406,262	317	1,094	124,381	429,115
SUBTOTALS			204,649	\$894,115	47,411	\$197,954	215,103	\$816,385	12,914	\$55,129	480,077	\$1,963,583
Meter Charges:			Average	(A)	Average	(A)	Average	(A)	Average	(A)	Average	
Meter	Each	No. of	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual
Size	Billing	Meters	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues
5/8"	\$9.00	4,708	\$508,464	127	\$13,716	2	\$216	6	\$684	4,843	\$523,080	
3/4"	\$9.00	3	324	5	540	0	0	0	0	8	864	
1"	\$14.00	31	5,222	26	4,368	2	336	7	1,106	66	11,032	
1 1/4"	\$18.00	0	0	0	0	0	0	0	0	0	0	
1 1/2"	\$23.00	1	276	13	3,588	3	828	4	989	21	5,681	
2"	\$34.00	2	952	27	11,016	8	3,094	10	4,046	47	19,108	
2 1/2"	\$0.00	0	0	0	0	0	0	0	0	0	0	
3"	\$55.00	0	0	8	5,390	4	2,640	5	3,300	17	11,330	
4"	\$85.00	0	0	0	0	7	7,140	5	5,100	12	12,240	
6"	\$150.00	0	0	0	0	2	3,600	0	0	2	3,600	
8"	\$230.00	0	0	0	0	0	0	0	0	0	0	
10"	\$335.00	0	0	0	0	1	4,020	0	0	1	4,020	
12"	\$440.00	0	0	0	0	0	0	0	0	0	0	
SUBTOTALS			4,745	\$515,238	206	\$38,618	29	\$21,874	36	\$15,225	5,017	\$590,955
Surcharges, etc.			\$0		\$0		\$0		\$0		\$0	
Total Revenues Per Analysis			\$1,409,353		\$236,572		\$838,259		\$70,354		\$2,554,538	
Total Actual Billed Revenues			\$1,399,260		\$235,212		\$838,432		\$70,987		\$2,543,890	
Dollar Variance			\$10,093		\$1,360		(\$173)		(\$633)		\$10,648	
Percent Variance (B)			0.72%		0.57%		-0.02%		-0.90%		0.42%	

(A) The annual revenues from meter charges are based upon the number of bills issued annually.

(B) If the percent variance is greater than 3%, the variance must be explained in detail in the Notes, Attachment 18.

2010 Test Year

MENASHA ELECTRIC & WATER UTILITIES

WATER UTILITY CONSUMER ANALYSIS

Estimated For Test Year 2010

Insert Number of Billings per Year (if different)====>

12

<u>Authorized Rates</u>			<u>Residential</u>		<u>Commercial</u>		<u>Industrial</u>		<u>Public Authority</u>		<u>Total</u>	
Volume Charges:			<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>
<u>Gallons</u>	<u>Per 1,000 Gallons</u>											
FIRST	20,000	\$4.37	205,292	\$897,126	16,448	\$71,878	6,544	\$28,597	4,263	\$18,629	232,547	\$1,016,230
NEXT	180,000	\$4.27	1,943	8,297	14,901	63,627	33,170	141,636	9,397	40,125	59,411	253,685
NEXT	800,000	\$4.17	832	3,469	11,098	46,279	89,015	371,193	1,834	7,648	102,779	428,589
OVER	1,000,000	\$3.45	376	1,297	9,883	34,096	140,767	485,646	26	90	151,052	521,129
SUBTOTALS			208,443	\$910,189	52,330	\$215,880	269,496	\$1,027,072	15,520	\$66,492	545,789	\$2,219,633
Meter Charges:			<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>Annual</u>
<u>Meter</u>	<u>Each</u>		<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>
<u>Size</u>	<u>Billing</u>		<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>
5/8"	\$9.00		4,713	\$509,004	126	\$13,608	2	\$216	5	\$540	4,846	\$523,368
3/4"	\$9.00		3	324	5	540	0	0	0	0	8	864
1"	\$14.00		30	5,040	26	4,368	3	504	3	504	62	10,416
1 1/4"	\$18.00		0	0	0	0	0	0	0	0	0	0
1 1/2"	\$23.00		1	276	13	3,588	3	828	3	828	20	5,520
2"	\$34.00		2	816	26	10,608	7	2,856	9	3,672	44	17,952
2 1/2"	\$0.00		0	0	0	0	0	0	0	0	0	0
3"	\$55.00		0	0	8	5,280	4	2,640	5	3,300	17	11,220
4"	\$85.00		0	0	0	0	7	7,140	5	5,100	12	12,240
6"	\$150.00		0	0	0	0	2	3,600	0	0	2	3,600
8"	\$230.00		0	0	0	0	0	0	0	0	0	0
10"	\$335.00		0	0	0	0	1	4,020	0	0	1	4,020
12"	\$440.00		0	0	0	0	0	0	0	0	0	0
SUBTOTALS			4,749	\$515,460	204	\$37,992	29	\$21,804	30	\$13,944	5,012	\$589,200
Surcharges, etc.				\$0		\$0				\$0		\$0
Total Revenues Per Analysis				\$1,425,649		\$253,872		\$1,048,876		\$80,436		\$2,808,833

Estimated Customer Growth for the Test Year:

<u>Customer Class</u>	<u>Number of</u>	<u>Meter</u>
	<u>Customers</u>	<u>Sizes</u>
Residential	0	
Commercial	0	
Industrial	0	
Public Auth.	0	
Total	0	

Provide explanations for any unusual growth in customers projected for the test year.

For example, a new subdivision that will include 25 residential homes.

Provide details for any increase or decrease for large customers and the consumption effect by customer class.

Note (A): The annual revenues from meter charges are based upon the number of bills issued annually.

Menasha Utilities
Consumption history

Attachment 3 Supplemental

	2010 Budget	3 Year Average	2006 Test yr **	2009 est	2008	2007	2006	2005	2004	2003	2002
Residential	208,445	208,445	222,707	202,561	205,597	217,177	220,634	225,077	224,526	227,472	234,077
Commercial	52,330	52,129	45,979	46,967	50,798	58,623	40,100	44,295	63,459	69,190	62,089
Industrial	269,496	244,713	252,747	198,827	284,440	250,871	266,434	278,306	288,352	272,883	255,222
Public Authority	15,520	16,218 *	75,640	49,725	77,307	84,328	60,224	17,624	18,884	19,536	8,827
Sales for Resale	191,203	191,113	204,215	193,481	201,283	178,576	179,746	160,486	301,206	230,979	260,006
	736,994	712,618	801,288	691,561	819,425	789,575	767,138	725,788	896,427	820,060	820,221
Steam Plant			57,030	35,359	62,494	67,475	42,899				

*Public Authority does not include the steam plant in the budget for 2010 or prior to 2006

**Since the last rate case our base has changed

We would like to make SCA a partial requirements customer because of the potential demand they put on the system

The steam plant closed October 8, 2009 so the consumption at this facility was considered at zero for the rate case application. The industrial load for 3 customer will increase somewhat since they will be operating their own boilers our estimate is included in Attachment 3 but the full consumption from the loss of a customer will not be recovered.

2010 Test Year

MENASHA ELECTRIC & WATER UTILITIES**PUBLIC FIRE PROTECTION REVENUE (SUMMARY)**

Estimated for Test Year 2010

1.	MUNICIPAL CHARGE		
	Based upon Mains and Hydrants:		
	Estimated Test Year Revenue	(Per Attachment 5)	\$0
2.	MUNICIPAL CHARGE		
	Based upon a Flat Charge to Municipality:		
	Estimated Test Year Revenue	(Insert amount directly on this line)==>	\$0
3.	DIRECT CHARGE TO CUSTOMERS		
	Based upon Equivalent Meters or Equivalent Services:		
	Estimated Test Year Revenue	(Per Attachment 5)	\$787,501
4.	DIRECT CHARGE TO CUSTOMERS		
	Based upon a Direct Charge Method other than in number 3 above:		
	Estimated Test Year Revenue	(Insert amount directly on this line)==>	\$0
	Note: Detail Must be Submitted to PSC Supporting this Method.		
5.	CHARGES TO WHOLESALE CUSTOMERS		
	Estimated Test Year Revenue	(Insert amount directly on this line)==>	\$34,620
6.	OTHER PUBLIC FIRE PROTECTION CHARGES TO CUSTOMERS FOR FIRE PROTECTION		
	Based upon Charges for Water Used for Fire Protection (i.e., using Tariff Schedules F-2 or BW-1)		
	Estimated Test Year Revenue	(Insert amount directly on this line)==>	\$0
	TOTAL ESTIMATED TEST YEAR PUBLIC FIRE PROTECTION REVENUE		<u><u>\$822,121</u></u>

2010 Test Year

MENASHA ELECTRIC & WATER UTILITIES**PUBLIC FIRE PROTECTION REVENUE (SUPPORTING DETAIL)**

Estimated For Test Year 2010

Part One: MUNICIPAL CHARGE

Based upon Mains and/or Hydrants:

	<u>Mains Inches & Larger</u>	<u>Number of Hydrants</u>	<u>Dollar Amount</u>
Base Units and Charge (Per tariff schedule)	0 feet	0 hyd	\$0
Balance - 12/31/2008	0	0	
2009 NET additions	40	5	
1/2 of test year 2010 NET Routine units added	0	2	
All of Test Year 2010 Major Units Added	0	0	
Test Year Average Units	40	7	
Test Year Units Over Base Units	40 feet	7 hyd	
times Authorized Rates per Unit (per tariff schedule)	\$0.00	\$0.00	
Increase in Revenue Over Base Amount	\$0	\$0	\$0
Estimated Total Test Year Revenue			\$0

Part Two: DIRECT CHARGE TO CUSTOMERS

Based upon Equivalent Meters or Equivalent Services:

Insert Billings per Year if Different	12
---------------------------------------	----

<u>Meter Size</u>	<u>Authorized Rate</u>	<u>Average No. of Meters (per Attachment 3)</u>	<u>Annual Revenue</u>
5/8"	\$0.00	4,846	\$0
3/4"	\$0.00	8	\$0
1"	\$0.00	62	\$0
1 1/4"	\$0.00	0	\$0
1 1/2"	\$0.00	20	\$0
2"	\$0.00	44	\$0
2 1/2"	\$0.00	0	\$0
3"	\$0.00	17	\$0
4"	\$0.00	12	\$0
6"	\$0.00	2	\$0
8"	\$0.00	0	\$0
10"	\$0.00	1	\$0
12"	\$0.00	0	\$0
SUBTOTALS		5,012	\$0
Surcharges or Rounding			\$787,501
CALCULATED ANNUAL REVENUE			\$787,501

Menasha Water Department
Square Footage for Public Fire Protection

Attach 5 supplemental info

Total Square Footage Currently Billed per Harris **15,633,955** as of 11/30/09
Current Rate per sq ft 1/8/08 **0.00419**
Monthly Revenue **\$65,506**

Yearly Revenue **\$786,077**
Wholesale Service **\$23,484**
\$809,561

Public Fire Protection per Tariff **\$779,859**

Amount recovered in the 12 months
ending 09/30/09 **\$775,211**

Public Fire Protection Revenues

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	Budget	2010
Jan													
Public Fire-City	40,389	40,549	41,537	40,789	37,480	42,226	41,890	42,516	48,566	51,519	62,505		
Public Fire-SD4	1,932	1,932	1,932	3,773	3,886	3,862	4,022	3,944	4,500	5,258	5825		
Public Fire-Town	50	50	53	53	55	57	57	57	149	68	83		
Feb													
Public Fire-City	40,365	40,517	47,760	40,798	40,986	41,798	41,749	41,968	48,465	61,552	62,473		
Public Fire-SD4	1,934	1,932	1,932	3,778	3,886	4,181	4,022	3,958	4,511	5,825	5825		
Public Fire-Town	50	50	53	53	55	57	57	130	149	83	83		
Mar													
Public Fire-City	40,368	40,538	41,433	40,762	40,965	42,137	42,244	45,156	48,299	62,255	62,415		
Public Fire-SD4	1,931	1,934	3,771	3,773	3,906	4,022	4,022	4,486	4,505	5,824	5825		
Public Fire-Town	50	50	53	53	55	57	57	144	149	53	83		
April													
Public Fire-City	40,376	40,591	40,780	40,817	41,171	42,487	41,858	47,976	47,090	62,563	62,479		
Public Fire-SD4	1,932	1,930	3,770	3,773	3,901	4,022	4,022	4,499	4,505	5,825	5825		
Public Fire-Town	50	50	50	53	55	57	57	149	149	83	83		
May													
Public Fire-City	40,375	40,689	40,721	41,171	41,113	41,169	42,101	47,970	48,285	62,593	62,452		
Public Fire-SD4	1,932	1,932	3,773	3,773	3,901	4,022	4,022	4,512	4,500	5,815	5825		
Public Fire-Town	50	50	53	53	55	57	57	149	233	192	225		
June													
Public Fire-City	40,534	40,689	38,911	41,813	41,313	41,380	41,969	48,252	48,585	62,763	62,567		
Public Fire-SD4	1,932	1,932	3,773	3,873	3,929	4,022	4,022	2,267	4,511	5,832	5817		
Public Fire-Town	50	50	53	53	55	57	57	2,382	149	192	192		
July													
Public Fire-City	41,168	40,651	40,708	48,822	41,462	41,611	42,019	48,075	48,318	62,685	62,551		
Public Fire-SD4	1,932	1,932	3,774	4,282	4,017	4,022	4,023	4,504	4,505	5,827	5833		
Public Fire-Town	50	50	53	65	56	57	57	149	149	189	192		
August													
Public Fire-City	40,056	40,636	40,931	50,831	42,496	42,546	42,049	48,250	48,465	62,764	62,493		
Public Fire-SD4	1,932	1,932	3,773	4,282	4,017	4,017	4,022	4,512	4,506	5,825	5824		
Public Fire-Town	50	50	53	66	57	57	57	149	149	196	192.15		
Sept.													
Public Fire-City	40,554	40,714	40,526	50,794	41,129	41,987	42,110	48,520	48,348	62,701	62,607		
Public Fire-SD4	1,932	1,932	3,759	4,284	4,022	4,025	4,023	4,497	4,506	5,825	5,826		
Public Fire-Town	50	50	53	66	57	57	57	149	149	192	192		
Oct													
Public Fire-City	40,548	40,850	40,787	49,923	41,537	42,074	41,933	48,520	48,470	62,390			
Public Fire-SD4	1,934	1,932	3,772	4,661	4,022	4,022	4,022	4,497	4,505	5,815			
Public Fire-Town	50	50	53	66	57	57	57	149	149	192			
Nov													
Public Fire-City	40,591	41,201	40,761	42,461	41,575	41,979	41,946	48,151	48,431	62,542			
Public Fire-SD4	1,931	1,932	3,774	3,513	4,022	4,022	4,022	4,511	4,508	5,835			
Public Fire-Town	50	53	53	64	57	57	57	149	149	170			
Dec													
Public Fire-City	40,580	51,201	40,610	18,556	41,198	41,864	41,413	48,472	48,124	62,644			
Public Fire-SD4	1,932	1,932	3,773	2,957	4,021	4,022	3,849	4,505	4,506	5,825			
Public Fire-Town	50	53	53	13	57	57	57	149	76	83			
Annual	509,687	522,614	537,675	554,917	540,622	552,197	552,053	618,422	635,312	809,995	616,293		

We would like to revise the public fire protection to be based on meter size vs. square footage. Administratively it has been difficult to maintain the records.

2010 Test Year

MENASHA ELECTRIC & WATER UTILITIES**PRIVATE FIRE PROTECTION REVENUE**

Estimated For Test Year 2010

Insert Billings per Year if Different **12**

Fire Connections:	Connection	Average Number of Connections		Authorized	Annual
	Size	Each Billing	Annually	Rates	Revenue
	2"	0	0	\$17.00	\$0
	3"	0	0	\$32.00	\$0
	4"	1	12	\$53.00	\$636
	6"	16	192	\$106.00	\$20,352
	8"	17	204	\$170.00	\$34,680
	10"	5	60	\$254.00	\$15,240
	12"	3	36	\$339.00	\$12,204
	14"	0	0	\$423.00	\$0
	16"	0	0	\$508.00	\$0
		42	504		
Total Connection Revenue					\$83,112

General Service Branches Off The Private Fire Connections	Meter	Average Number of Meters		Authorized	Annual
	Sizes	Each Billing	Annually	Rates	Amount
	5/8"	0	0	\$9.00	\$0
	3/4"	0	0	\$9.00	\$0
	1"	0	0	\$14.00	\$0
	1 1/4"	0	0	\$18.00	\$0
	1 1/2"	0	0	\$23.00	\$0
	2"	0	0	\$34.00	\$0
	2 1/2"	0	0	\$0.00	\$0
	3"	0	0	\$55.00	\$0
	4"	0	0	\$85.00	\$0
	6"	0	0	\$150.00	\$0
	8"	0	0	\$230.00	\$0
		0	0		
Total General Branch Connection Revenues					\$0

If Applicable, the Authorized Credit is Usually 30% of Total General Branch Revenues.

(However, the credit may be at a different percentage or if N/A, enter zero)

Insert Authorized Credit Percentage in this box (if applicable)

\$0

Total Estimated Test Year Revenue (Connection Revenue less Credit Amount)

\$83,112

MENASHA ELECTRIC & WATER UTILITIES

OPERATING REVENUES

Estimated For Test Year 2010

Account Number	Description	2006	2007	2008	Estimate 2009	Test Year 2010
460	Unmetered Sales to General Customers					
	Residential	\$0	\$0	\$0	\$1,716	\$1,000
	Commercial	1,529	209	0	0	0
	Industrial	643	10	0	0	0
	Total unmetered sales	\$2,172	\$219	\$0	\$1,716	\$1,000
461	Metered Sales to General Customers					
	Residential	\$1,126,810	\$1,136,711	\$1,385,058	\$1,397,509	\$1,425,649 (A)
	Commercial	179,779	204,877	243,331	239,691	253,872 (A)
	Industrial	717,497	708,564	1,083,539	845,276	1,048,876 (A)
	Total metered sales	\$2,024,086	\$2,050,152	\$2,711,928	\$2,482,476	\$2,728,397
462	Private fire protection service	\$69,957	\$74,899	\$76,378	\$79,385	\$83,112 (B)
463	Public fire protection service	618,422	635,312	809,995	822,804	822,121 (C)
464	Other sales to public authorities	172,612	230,612	308,839	107,540	80,436 (A)
465	Sales to irrigation customers	0	0	0	0	0
466	Sales for resale	401,100	402,152	668,327	580,619	488,233
467	Interdepartmental sales	0	0	0	0	0
	Total sales of water	\$3,288,349	\$3,393,346	\$4,575,467	\$4,074,539	\$4,203,299
	Other Operating Revenues:					
470	Forfeited discounts	\$5,558	\$4,880	\$6,607	\$6,069	\$5,758
471	Miscellaneous service revenues	4,925	7,882	0	0	0
472	Rents from water property	45,795	48,418	50,055	51,765	53,553
473	Interdepartmental rents	0	0	0	0	0
474	Other water revenues	17,838	20,817	28,147	24,760	29,092
475	Amortization of construction grants	0	0	0	0	0
	Total other operating revenues	\$74,116	\$81,997	\$84,809	\$82,594	\$88,403
	Total Operating Revenues	\$3,362,465	\$3,475,343	\$4,660,276	\$4,157,133	\$4,291,702

NOTE: (A) 2010test year General Service Revenue estimates must come from ATTACHMENT 3.
(B) 2010test year Private Fire Protection Revenue estimates must come from ATTACHMENT 6.
(C) 2010test year Public Fire Protection Revenue estimates must come from ATTACHMENT 4.

2010 Test Year

MENASHA ELECTRIC & WATER UTILITIES**Taxes (Account 408)**
Estimated For Test Year 2010**Instructions for Taxes (Account 408)**

The summary should be completed as follows:

- 1) For the years 2007 and 2008 the information is from the PSC Annual Reports, page W-6.
- 2) For Estimated 2009 and Test Year 2010, the Property Tax Equivalent must agree with the Property Tax Equivalent Computation on Attachment 9.
- 3) If the sewer department DOES NOT USE the meter reading of the water utility for determining the sewer bill, then the Meter Balance allocation should not be deducted. **Insert if other than 50%. ==>**

50

<u>Description</u>	<u>Instructions Reference</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Estimate 2009</u>	<u>Test Year 2010</u>
Property Tax Equivalent Payable for the Year (from Attachment 9)	1) & 2)	\$369,567	\$486,501	\$492,491	\$520,744
Less: Local and school tax equivalent on meters charged to sewer dept.	1) & 3)	\$20,202	\$22,304	\$9,529	\$10,095
Net Property Tax Equivalent-Water Utility		\$349,365	\$464,197	\$482,962	\$510,649
Social Security Taxes	1)	\$61,766	\$64,316	\$68,016	\$70,673
PSC Remainder Assessment Tax	1)	\$3,269	\$3,367	\$3,397	\$4,604
Other (Tax Equivalent - Office Equip CS):	1)	\$5,628	\$5,628	\$4,888	\$5,143
Total Taxes		\$420,028	\$537,508	\$559,263	\$591,069

MENASHA ELECTRIC & WATER UTILITIES

Property Tax Equivalent Computation

Estimated For Test Year 2010

Instructions (Instr.) for the Property Tax Equivalent Computation

1. For the years 2007-2008, use actual information reported in the PSC Annual Reports.
2. For estimated 2009 and test year 2010:
 - a) Plant - January 1 must come from Attachment 11 (Utility/Municipal Financed Plant) and Attachment 11a (Contributed Plant).
 - b) Major Plant Additions (Both Utility Financed and Contributed) are included for the Test Year for rate case purposes.
 - c) Construction Work In Progress (CWIP) and Plant Held for Future Use - January 1; excluding any amounts included as Major Plant Additions in Test Year.
 - d) Materials and Supplies - January 1 must come from Attachment 13.
 - e) Plant Outside Limits-January 1 - State the basis for any change from prior year.
 - f) The utility must state what assumptions it made with regard to projecting the tax rates and assessment ratio.
3. If the municipality has authorized an amount as allowed by Wis. Stat. § 66.0811(2) [formerly § 66.069 (1)(c)], then place that amount on this line. If no authorization, leave blank.
4. If the municipality has authorized an amount as allowed by Wis. Stat. § 66.0811(2), then that amount is the tax equivalent payable for the current year. If not, then the tax equivalent payable for the current year is the larger of either the tax equivalent computed for the current year or the 1994 tax equivalent payable in 1995.
5. The property tax equivalent is not applicable to Water Sanitary Districts.

<u>Description</u>	<u>Instr.</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Estimate 2009</u>	<u>Test Year 2010</u>
Add:					
Utility Plant - January 1	1	\$20,920,083	\$26,385,251		
Utility/Municipal Financed Plant - January 1	2a)			\$24,171,386	\$24,915,086
Contributed Plant - January 1	2a)			\$1,193,606	\$1,193,606
Major Plant Additions in Test Year	2b)				\$0
CWIP & Held for Future Use - January 1	2c)			\$50,000	\$50,000
Materials & Supplies - January 1	1,2d)	\$84,646	\$113,226	\$119,157	\$116,192
Less: Plant Outside Limits - January 1	1,2e)	\$2,250	\$2,250	\$2,250	\$2,250
Net Taxable Plant		\$21,002,479	\$26,496,227	\$25,531,899	\$26,272,634
Assessment Ratio (show as a decimal)	1,2f)	0.9765	0.9747	0.9723	0.9700
Assessed Plant Value		\$20,509,740	\$25,826,296	\$24,824,850	\$25,484,454
Current Year Net Local & Schools (L&S)					
Mill Rate (Line R below)	1,2f)	18.019079	18.837435	19.838630	20.433789
Tax Equivalent Computed for the Current					
Year (Plant Value times L&S Rate/1000)	1,3	\$369,567	\$486,501	\$492,491	\$520,744
1994 Tax Equivalent Payable in 1995	1	\$295,279	\$295,279	\$295,279	\$295,279
Tax Equivalent Authorized by Municipality	1,3				
Tax Equivalent Payable for the Current Year	1,4	\$369,567	\$486,501	\$492,491	\$520,744

	<u>Line</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Estimate 2009</u>	<u>Test Year 2010</u>
<u>Mill Rate Detail</u>	<u>Ref.</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>
State tax rate	(A)	0.171800	0.175200	0.175100	0.180353
County tax rate	(B)	5.510000	5.619300	5.738200	5.910346
Local tax rate	(C)	9.138900	9.386800	9.562000	9.848860
School tax rate	(D)	8.352400	8.917500	9.679700	9.970091
Voc. school tax rate	(E)	1.690400	1.736500	1.769600	1.822688
Other tax rates-Local	(F1)	0.000000	0.000000	0.000000	0.000000
Other tax rates-Non-Local	(F2)	0.000000	0.000000	0.000000	0.000000
Total Tax Rate	(G)	24.863500	25.835300	26.924600	27.732338
Less: State Credit	(H)	1.507000	1.551300	1.502700	1.547781
Net Tax Rate	(I)	23.356500	24.284000	25.421900	26.184557
		<u>Utility</u>	<u>Utility</u>	<u>Utility</u>	<u>Utility</u>
Local tax rate (Line C above)	(J)	9.138900	9.386800	9.562000	9.848860
School tax rate (Line D above)	(K)	8.352400	8.917500	9.679700	9.970091
Voc. school tax rate (Line E above)	(L)	1.690400	1.736500	1.769600	1.822688
Other tax rates-Local (Line F1 above)	(M)	0.000000	0.000000	0.000000	0.000000
Total local & schools tax rates	(N)	19.181700	20.040800	21.011300	21.641639
Total tax rate (Line G above)	(O)	24.863500	25.835300	26.924600	27.732338
Ratio of local & school tax rate to					
total tax rate (Line N divided by O)	(P)	77.148028%	77.571385%	78.037557%	78.037557%
Net Tax Rate (Line I above)	(Q)	23.356500	24.284000	25.421900	26.184557
Net local and school rate: (Line P times Q)	(R)	18.019079	18.837435	19.838630	20.433789

OPERATING EXPENSES
Estimated For Test Year 2010

Acct. <u>No.</u>	<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>3 Year Average</u>	<u>Estimate 2009</u>	<u>Test Year 2010</u>	<u>Estimated 2009</u>	<u>Test Year 2010</u>
600	Operation labor	\$2,235	\$1,839	\$1,291	\$1,788	\$2,047	\$2,017		
601	Operation labor and expenses	41,175	36,753	26,979	34,969	31,027	33,520		
602	Purchased water	0	0	0	0	0	0		
603	Miscellaneous expenses	0	0	0	0	0	0		
604	Rents	0	0	0	0	0	0		
610	Maintenance supervision and engineering	1,139	1,557	1,291	1,329	1,928	2,017	Explain	Explain
611	Maintenance of structures and improvements	0	49	0	16	167	386	Explain	Explain
612	Maint. of collecting and impounding reservoirs	0	0	59	20	167	386	Explain	Explain
613	Maintenance of lake, river, and other intakes	0	0	0	0	133	286		
614	Maintenance of wells and springs	0	0	0	0	0	0		
615	Maintenance of infiltration galleries and tunnels	0	0	0	0	0	0		
616	Maintenance of supply mains	0	0	0	0	0	0		
617	Maintenance of misc. water source plant	0	0	0	0	0	0		
Total Source of Supply Expenses		\$44,549	\$40,198	\$29,620	\$38,122	\$35,468	\$38,612		
620	Operation supervision and engineering	\$10,701	\$11,509	\$9,088	\$10,433	\$13,455	\$14,070	Explain	Explain
621	Fuel for power production	0	0	0	0	100	300		
622	Power production labor and expenses	0	0	0	0	28	0		
623	Fuel or power purchased for production	92,498	109,052	131,446	110,999	138,321	151,002	Explain	Explain
624	Pumping labor and expenses	103,373	107,281	112,833	107,829	106,486	108,902		
625	Expenses transferred--credit	0	0	0	0	0	0		
626	Miscellaneous expenses	3,971	5,436	10,222	6,543	9,120	10,500	Explain	Explain
627	Rents	0	0	0	0	0	0		
630	Maintenance supervision and engineering	7,248	8,211	6,490	7,316	9,611	10,050	Explain	Explain
631	Maintenance of structures and improvements	0	0	0	0	100	39,028		
632	Maintenance of power production equipment	239	0	126	122	556	607	Explain	Explain
633	Maintenance of pumping equipment	2,286	3,866	666	2,273	2,916	3,214	Explain	Explain
Total Pumping Expenses		\$220,316	\$245,355	\$270,871	\$245,514	\$280,692	\$337,673		
640	Operation supervision and engineering	\$26,710	\$27,737	\$23,016	\$25,821	\$32,741	\$34,271	Explain	Explain
641	Chemicals	355,053	448,757	354,711	386,174	431,586	539,279		Explain
642	Operation labor and expenses	378,831	432,282	443,896	418,336	390,901	429,502		
643	Miscellaneous expenses	20,176	25,495	42,913	29,528	39,139	40,600	Explain	Explain
644	Rents	0	0	0	0	0	0		
650	Maintenance supervision and engineering	17,495	18,103	14,279	16,626	21,133	22,097	Explain	Explain
651	Maintenance of structures and improvements	2,367	1,122	1,230	1,573	7,869	2,529	Explain	Explain
652	Maintenance of water treatment equipment	80,048	84,182	87,892	84,041	83,293	88,216		
Total Water Treatment Expenses		\$880,680	\$1,037,678	\$967,937	\$962,098	\$1,006,661	\$1,156,494		

NOTE: All 2009 and test year 2010 estimates that vary from the three year average by more than (plus or minus) 15 percent **must** be explained in detail in the Notes.

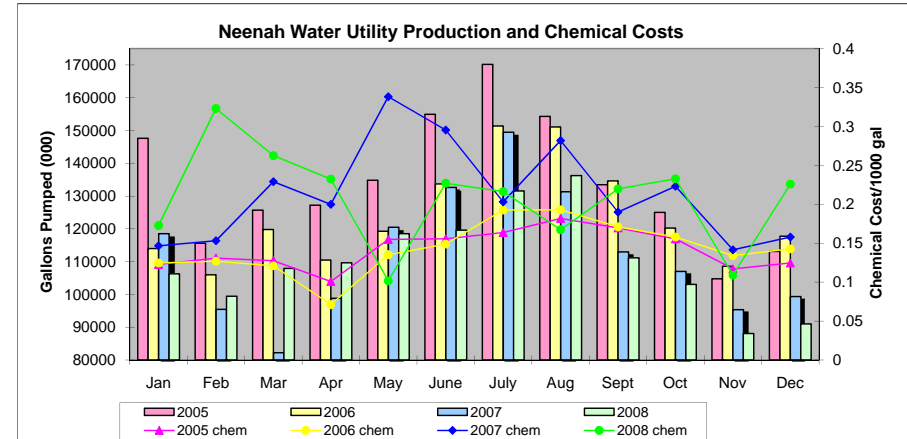
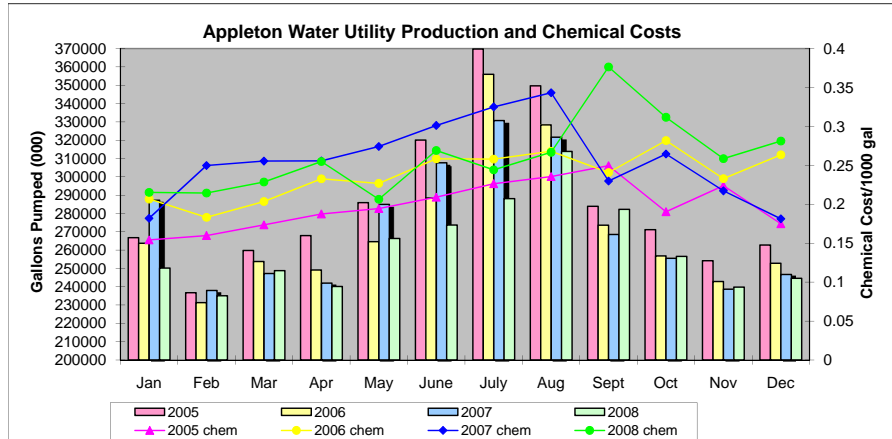
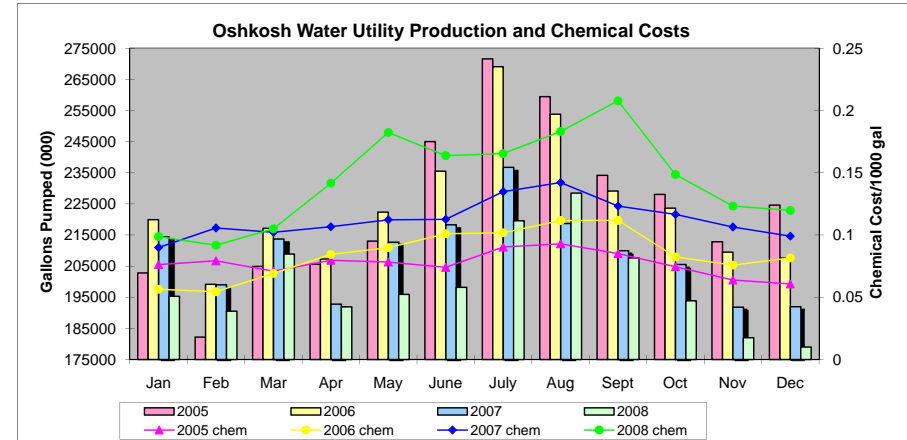
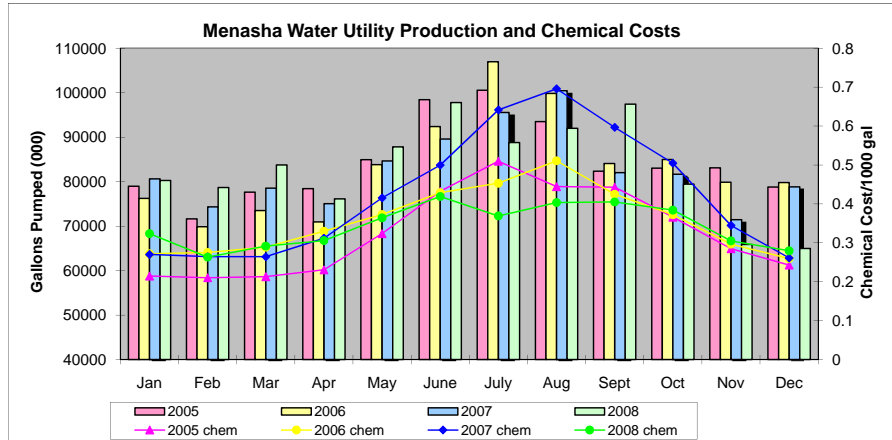
OPERATING EXPENSES
Estimated For Test Year 2010

Acct. <u>No.</u>	<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>3 Year Average</u>	<u>Estimate 2009</u>	<u>Test Year 2010</u>	<u>Estimated 2009</u>	<u>Test Year 2010</u>
660	Operation supervision and engineering	\$4,683	\$10,154	\$7,792	\$7,543	\$11,493	\$12,336	Explain	Explain
661	Storage facilities expenses	5,551	3,217	12,321	7,030	7,602	6,862		
662	Transmission and distribution expenses	27,890	31,803	34,063	31,252	33,851	32,758		
663	Meter expenses	478	9,867	(6,633)	1,237	3,573	3,474	Explain	Explain
664	Customer installations expenses	26,263	22,576	24,656	24,498	29,262	26,133	Explain	
665	Miscellaneous expenses	50,836	47,355	62,579	53,590	56,176	54,677		
666	Rents	0	0	0	0	0	0		
670	Maintenance supervision and engineering	4,152	7,612	7,792	6,519	11,230	12,336	Explain	Explain
671	Maintenance of structures and improvements	8,163	7,312	9,665	8,380	9,000	8,309		
672	Maintenance of distr.reservoirs and standpipes	175	1,306	1,368	950	1,000	1,693		Explain
673	Maintenance of transmission and distr. mains	170,595	121,672	190,353	160,873	141,438	165,189		
674	Maintenance of fire mains	0	0	0	0	0	0		
675	Maintenance of services	24,755	53,335	34,484	37,525	22,113	28,259	Explain	Explain
676	Maintenance of meters	995	1,192	1,448	1,212	1,192	3,159		Explain
677	Maintenance of hydrants	4,581	9,173	19,935	11,230	18,686	19,054	Explain	Explain
678	Maintenance of miscellaneous plant	9,558	7,796	6,192	7,849	6,149	8,515	Explain	
Total Transmission and Distribution Expenses		<u>\$338,675</u>	<u>\$334,370</u>	<u>\$406,015</u>	<u>\$359,687</u>	<u>\$352,763</u>	<u>\$382,754</u>		
901	Supervision	\$2,696	\$1,539	\$2,253	\$2,163	\$2,243	\$2,904		Explain
902	Meter reading labor	19,675	18,853	16,538	18,355	16,906	20,208		
903	Customer records and collection expenses	64,932	68,590	62,003	65,175	61,552	71,480		
904	Uncollectible accounts	860	291	716	622	600	800		Explain
905	Miscellaneous customer accounts expenses	0	0	0	0	0	0		
Total Customer Accounts Expenses		<u>\$88,163</u>	<u>\$89,273</u>	<u>\$81,510</u>	<u>\$86,315</u>	<u>\$81,300</u>	<u>\$95,391</u>		
910	Sales Expenses	<u>\$684</u>	<u>\$61</u>	<u>\$98</u>	<u>281</u>	<u>\$100</u>	<u>\$81</u>	Explain	Explain
920	Administrative and general salaries	\$100,809	\$82,491	\$74,353	\$85,884	\$69,411	\$91,007	Explain	
921	Office supplies and expenses	14,231	14,945	16,261	15,146	14,633	16,000		
922	Administrative expenses transferred -- credit	0	0	0	0	0	0		
923	Outside services employed	8,189	17,042	18,273	14,501	11,400	32,480	Explain	Explain
924	Property insurance	21,295	20,514	27,334	23,048	29,821	34,000	Explain	Explain
925	Injuries and damages	30,313	24,147	23,391	25,950	31,883	34,000	Explain	Explain
926	Employee pensions and benefits	320,494	319,490	353,091	331,025	360,748	368,033		
928	Regulatory commission expenses	3,356	0	0	1,119	0	8,000	Explain	Explain
929	Duplicate charges -- credit	0	0	0	0	0	0		
930	Miscellaneous general expenses	9,257	11,341	6,653	9,084	18,666	23,439	Explain	Explain
931	Rents	600	600	600	600	600	600		
932	Maintenance of general plant	12,484	15,856	20,081	16,140	16,618	22,715		Explain
Total Admin. And General Expenses		<u>\$521,028</u>	<u>\$506,426</u>	<u>\$540,037</u>	<u>\$522,497</u>	<u>\$553,780</u>	<u>\$630,274</u>		
Total Oper. And Maint. Expenses		<u>\$2,094,095</u>	<u>\$2,253,361</u>	<u>\$2,296,088</u>	<u>\$2,214,515</u>	<u>\$2,310,765</u>	<u>\$2,641,279</u>		

NOTE: All 2009 and test year 2010 estimates that vary from the three year average by more than (plus or minus) 15 percent **must** be explained in detail in the Notes.

**Comparison of Water Production and Chemical Costs
For Municipalities on Lake Winnebago
From 2005-2008**

Attachment 10 supplemental



Menasha Utilities would like to fund 2% of revenues into a chemical stabilization fund on an annual basis, \$80,000 was included in 641. The chemical prices have been escalating by a large percentage every year and we are limited on the number of suppliers. Additionally we get our source water from Lake Winnebago and are at the mercy of the algae bloom each year. The graphs above show the dramatic changes from year to year as well as monthly. This chemical stabilization fund would be used in the years when we experience high chemical costs, high algae blooms and will also include the funding for the replacement of the Granular Activation Carbon System (GAC). This system is estimated to have a five year life with an estimated cost of \$300,000.

MENASHA ELECTRIC & WATER UTILITIES

UTILITY PLANT IN SERVICE

Estimated For Test Year 2010

Utility or Municipal Financed Transactions Only

Acct. No.	Plant account	Actual	Estimate 2009		Estimate	Estimate 2010				Estimated
		Balance			Balance	Major Construction		Routine Construction		Balance
		12/31/2008	Additions	Retirements	12/31/2009	Additions	Retirements	Additions	Retirements	12/31/2010
		Notes (A,B)	Note (B)		Notes (A,B)	Note (B)	Notes (A,B)	Note (B)		
<u>Intangible Plant</u>										
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
302	Franchises and consents	0	0	0	0	0	0	0	0	
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0	
Total Intangible Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<u>Source of Supply</u>										
310	Land and land rights	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$2	
311	Structures and improvements	0	0	0	0	0	0	0	0	
312	Collecting and impounding reservoirs	178,932	9,389	1,408	186,913	0	0	60,000	9,000	
313	Lake, river, and other intakes	7,822	0	0	7,822	0	0	0	0	
314	Wells and springs	0	0	0	0	0	0	0	0	
315	Infiltration galleries and tunnels	150,759	0	0	150,759	0	0	0	0	
316	Supply mains	0	0	0	0	0	0	0	0	
317	Other water source plant	0	0	0	0	0	0	0	0	
Total Source of Supply Plant		\$337,515	\$9,389	\$1,408	\$345,496	\$0	\$0	\$60,000	\$9,000	
<u>Pumping Plant</u>										
320	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
321	Structures and improvements	1,053,008	0	0	1,053,008	0	0	0	0	
322	Boiler plant equipment	0	0	0	0	0	0	0	0	
323	Other power production equipment	70,112	0	0	70,112	0	0	0	0	
324	Steam pumping equipment	0	0	0	0	0	0	0	0	
325	Electric pumping equipment	1,135,609	11,900	4,000	1,143,509	0	0	2,500	1,000	
326	Diesel pumping equipment	3,033	6,600	2,500	7,133	0	0	0	0	
327	Hydraulic pumping equipment	0	0	0	0	0	0	0	0	
328	Other pumping equipment	0	0	0	0	0	0	0	0	
Total Pumping Plant		\$2,261,762	\$18,500	\$6,500	\$2,273,762	\$0	\$0	\$2,500	\$1,000	
<u>Water Treatment Plant</u>										
330	Land and land rights	\$397,723	\$0	\$0	\$397,723	\$0	\$0	\$0	\$0	
331	Structures and improvements	4,862,622	157,988	25,000	\$4,995,610	0	0	0	0	
332.1	Water treatment equipment-Filtration	7,499,588	4,710	1,500	\$7,502,798	0	0	0	0	
332.2	Water treatment equip.-Chlorination	0	0	0	\$0	0	0	0	0	
Total Water Treatment Plant		\$12,759,933	\$162,698	\$26,500	\$12,896,131	\$0	\$0	\$0	\$0	

MENASHA ELECTRIC & WATER UTILITIES

UTILITY PLANT IN SERVICE

Estimated For Test Year 2010

Utility or Municipal Financed Transactions Only

Acct. No.	Plant account	Actual Balance 12/31/2008	Estimate 2009		Estimate Balance 12/31/2009	Estimate 2010				Estimated Balance 12/31/2010
		Additions	Retirements	Major Construction		Routine Construction		Additions	Retirements	
			Notes (A,B)	Note (B)		Notes (A,B)	Note (B)	Notes (A,B)	Note (B)	
<u>Transmission and Distribution Plant</u>										
340	Land and land rights	\$249,572	\$0	\$0	\$249,572	\$0	\$0	\$0	\$0	\$249,572
341	Structures and improvements	200,425	1,646	500	201,571	0	0	0	0	201,571
342	Distribution reservoirs and standpipes	1,639,102	0	0	1,639,102	0	0	0	0	1,639,102
343	Transmission and distribution mains	4,146,967	595,000	89,250	4,652,717	0	0	544,000	81,600	5,115,117
344	Fire mains	0	0	0	0	0	0	0	0	0
345	Services	382,797	27,000	4,050	405,747	0	0	31,000	4,650	432,097
346	Meters	988,043	51,000	20,400	1,018,643	0	0	85,000	34,000	1,069,643
348	Hydrants	451,729	21,500	3,225	470,004	0	0	35,000	5,250	499,754
349	Other transmission and distr. plant	0	0	0	0	0	0	0	0	0
Total Transmission and Distr. Plant		\$8,058,635	\$696,146	\$117,425	\$8,637,356	\$0	\$0	\$695,000	\$125,500	\$9,206,856
<u>General Plant</u>										
389	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures and improvements	0	0	0	0	0	0	0	0	0
391	Office furniture and equipment	8,218	0	0	8,218	0	0	0	0	8,218
391.1	Office furniture & equip - Computers	33,993	4,000	2,000	35,993	0	0	1,000	500	36,493
392	Transportation equipment	160,109	0	0	160,109	0	0	3,900	585	163,424
393	Stores equipment	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	122,140	8,000	1,200	128,940	0	0	18,300	2,745	144,495
395	Laboratory equipment	25,292	0	0	25,292	0	0	5,000	750	29,542
396	Power operated equipment	35,269	0	0	35,269	0	0	2,200	330	37,139
397	Communication equipment	17,436	0	0	17,436	0	0	0	0	17,436
397.1	SCADA equipment	351,084	0	0	351,084	0	0	0	0	351,084
398	Miscellaneous equipment	0	0	0	0	0	0	0	0	0
399	Other tangible equipment	0	0	0	0	0	0	0	0	0
Total General Plant		\$753,541	\$12,000	\$3,200	\$762,341	\$0	\$0	\$30,400	\$4,910	\$787,831
Total Plant In Service		\$24,171,386	\$898,733	\$155,033	\$24,915,086	\$0	\$0	\$787,900	\$140,410	\$25,562,576

Notes:

- (A) If any Plant Additions require Construction Approval by the PSC, a request for approval must be submitted to the Commission for this rate increase application to be processed. Please list the construction docket number(s):
- (B) Do not include Plant financed by Contributions. Contributed Plant is shown in Attachment 11a.

Test Year
Average
Balance

\$0
0
0
<hr/>
\$0
<hr/>

\$2
0
212,413
7,822
0
150,759
0
0
<hr/>
\$370,996
<hr/>

\$0
1,053,008
0
70,112
0
1,144,259
7,133
0
0
<hr/>
\$2,274,512
<hr/>

\$397,723
\$4,995,610
\$7,502,798
\$0
<hr/>
\$12,896,131
<hr/>

Test Year Average Balance

\$249,572
201,571
1,639,102
4,883,917
0
418,922
1,044,143
484,879
0
<hr/>
\$8,922,106
<hr/>

\$0
0
8,218
36,243
161,767
0
136,718
27,417
36,204
17,436
351,084
0
0
<hr/>
\$775,087
<hr/>

<u>\$25,238,832</u>

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MENASHA ELECTRIC & WATER UTILITIES
Contributed Plant
Estimated For Test Year 2010

Acct.
No.

Plant account

Actual Contributed Plant 12/31/2008	Contributed Plant Transactions Only								Estimated Balance 12/31/2010
	Estimate 2009		Estimate Balance 12/31/2009	Estimate 2010					
	Additions	Retirements		Major Construction		Routine Construction			
				Additions	Retirements	Additions	Retirements		
	Note (A)			Note (A)		Note (A)			
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

MENASHA ELECTRIC & WATER UTILITIES
Contributed Plant
Estimated For Test Year 2010

Acct. No.	Plant account	Actual Contributed Plant 12/31/2008	Contributed Plant Transactions Only							Estimated Balance 12/31/2010
			Estimate 2009		Estimate Balance 12/31/2009	Estimate 2010				
			Additions	Retirements		Major Construction		Routine Construction		
						Additions	Retirements	Additions	Retirements	
			Note (A)			Note (A)		Note (A)		
<u>Water Treatment Plant</u>										
330	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331	Structures and improvements	13,758	0	0	13,758	0	0	0	0	13,758
332.1	Water treatment equipment-Filtration	20,295	0	0	20,295	0	0	0	0	20,295
332.2	Water treatment equip.-Chlorination	0	0	0	0	0	0	0	0	0
Total Water Treatment Plant		\$34,053	\$0	\$0	\$34,053	\$0	\$0	\$0	\$0	\$34,053
<u>Transmission and Distribution Plant</u>										
340	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341	Structures and improvements	0	0	0	0	0	0	0	0	0
342	Distribution reservoirs and standpipes	0	0	0	0	0	0	0	0	0
343	Transmission and distribution mains	712,534	0	0	712,534	0	0	0	0	712,534
344	Fire mains	0	0	0	0	0	0	0	0	0
345	Services	381,210	0	0	381,210	0	0	0	0	381,210
346	Meters	13,629	0	0	13,629	0	0	0	0	13,629
348	Hydrants	46,613	0	0	46,613	0	0	0	0	46,613
349	Other transmission and distr. plant	0	0	0	0	0	0	0	0	0
Total Transmission and Distr. Plant		\$1,153,986	\$0	\$0	\$1,153,986	\$0	\$0	\$0	\$0	\$1,153,986
<u>General Plant</u>										
389	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures and improvements	0	0	0	0	0	0	0	0	0
391	Office furniture and equipment	5,567	0	0	5,567	0	0	0	0	5,567
391.1	Office furniture & equip - Computers	0	0	0	0	0	0	0	0	0
392	Transportation equipment	0	0	0	0	0	0	0	0	0
393	Stores equipment	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	0	0	0	0	0	0	0	0	0
395	Laboratory equipment	0	0	0	0	0	0	0	0	0
396	Power operated equipment	0	0	0	0	0	0	0	0	0
397	Communication equipment	0	0	0	0	0	0	0	0	0
397.1	SCADA equipment	0	0	0	0	0	0	0	0	0
398	Miscellaneous equipment	0	0	0	0	0	0	0	0	0
399	Other tangible equipment	0	0	0	0	0	0	0	0	0
Total General Plant		\$5,567	\$0	\$0	\$5,567	\$0	\$0	\$0	\$0	\$5,567
Total		\$1,193,606	\$0	\$0	\$1,193,606	\$0	\$0	\$0	\$0	\$1,193,606

Please list the construction docket number below:

Note:

- (A) If any of the additions listed above require that Construction Approval be obtained from the PSC, such approval must have been sought in order for this rate increase application to be processed.

NOTE: Construction Approval is required for Contributed Plant as well as Plant Financed by the Utility and Municipality.

**MENASHA ELECTRIC & WATER UTILITIES
DEPRECIATION ACCRUAL AND EXPENSE**

Estimated For Test Year 2010

- A. The Estimated 2009 Depreciation Accrual in Column (A) is to be calculated based upon the current depreciation rates.
B. The Test Year 2010 Depreciation Accrual in Column (B) is to be based upon the PSC Recommended Depreciation Benchmark Rates (revised March 2, 2000) or upon the Utility Proposed Rates for the test year.

Acct. No.	Plant account	Estimate 2009 (per Attach. 11)			Test Year 2010 (per Attachment 11)					
		Depr. Rate (A)	Avg. Depreciable Balance	Depreciation Accrual	Depr. Rate (B)	Average Depreciable Balance		Depreciation Accrual		Test Year Total
						Major	Routine	Major	Routine	
301-303	Total Intangible Plant	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<u>Source of Supply</u>									
310	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
311	Structures and improvements	0.00%	\$0	\$0	3.20%	\$0	\$0	\$0	\$0	\$0
312	Collecting and impounding reservoirs	1.70%	\$182,923	3,110	1.70%	0	212,413	0	3,611	3,611
313	Lake, river, and other intakes	0.00%	\$7,822	0	1.70%	0	7,822	0	133	133
314	Wells and springs	0.00%	\$0	0	2.90%	0	0	0	0	0
315	Infiltration galleries and tunnels	1.80%	\$150,759	2,714	1.70%	0	150,759	0	2,563	2,563
316	Supply mains	0.00%	\$0	0	1.80%	0	0	0	0	0
317	Other water source plant	0.00%	\$0	0	4.50%	0	0	0	0	0
	Total Source of Supply Plant			\$5,824						\$6,307
	<u>Pumping Plant</u>									
320	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
321	Structures and improvements	3.50%	\$1,053,008	\$36,855	3.20%	\$0	\$1,053,008	\$0	\$33,696	\$33,696
322	Boiler plant equipment	0.00%	\$0	0	4.40%	0	0	0	0	0
323	Other power production equipment	4.40%	\$70,112	3,085	4.40%	0	70,112	0	3,085	3,085
324	Steam pumping equipment	0.00%	\$0	0	4.40%	0	0	0	0	0
325	Electric pumping equipment	5.50%	\$1,139,559	62,676	4.40%	0	1,144,259	0	50,347	50,347
326	Diesel pumping equipment	4.40%	\$5,083	224	4.40%	0	7,133	0	314	314
327	Hydraulic pumping equipment	0.00%	\$0	0	4.40%	0	0	0	0	0
328	Other pumping equipment	0.00%	\$0	0	4.40%	0	0	0	0	0
	Total Pumping Plant			\$102,840						\$87,442
	<u>Water Treatment Plant</u>									
330	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
331	Structures and improvements	3.20%	\$4,929,116	\$157,732	3.20%	\$0	\$4,995,610	\$0	\$159,860	\$159,860
332.1	Water treatment equipment-Filtration	3.30%	\$7,501,193	247,539	3.30%	0	7,502,798	0	247,592	247,592
332.2	Water treatment equip.-Chlorination	0.00%	\$0	0	6.00%	0	0	0	0	0
	Total Water Treatment Plant			\$405,271						\$407,452

**MENASHA ELECTRIC & WATER UTILITIES
DEPRECIATION ACCRUAL AND EXPENSE**

Estimated For Test Year 2010

Estimate 2009					Test Year 2010					
Acct. No.	Plant account	(per Attach. 11)			(per Attachment 11)					
		Depr. Rate (A)	Avg. Depreciable Balance	Depreciation Accrual	Depr. Rate (B)	Average Depreciable Balance		Depreciation Accrual		Test Year Total
						Major	Routine	Major	Routine	
<u>Transmission and Distribution Plant</u>										
340	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
341	Structures and improvements	3.20%	\$200,998	\$6,432	3.20%	\$0	\$201,571	\$0	\$6,450	\$6,450
342	Distribution reservoirs and standpipes	1.90%	\$1,639,102	31,143	1.90%	0	1,639,102	0	31,143	31,143
343	Transmission and distribution mains	1.30%	\$4,399,842	57,198	1.30%	0	4,883,917	0	63,491	63,491
344	Fire mains	0.00%	\$0	0	1.30%	0	0	0	0	0
345	Services	2.90%	\$394,272	11,434	2.90%	0	418,922	0	12,149	12,149
346	Meters	5.50%	\$1,003,343	55,184	5.50%	0	1,044,143	0	57,428	57,428
348	Hydrants	2.20%	\$460,867	10,139	2.20%	0	484,879	0	10,667	10,667
349	Other transmission and distr. plant	0.00%	\$0	0	5.00%	0	0	0	0	0
Total Transmission and Distr. Plant				\$171,530					\$181,328	
<u>General Plant</u>										
389	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
390	Structures and improvements	0.00%	\$0	\$0	2.90%	\$0	\$0	\$0	\$0	\$0
391	Office furniture and equipment	5.80%	\$8,218	477	5.80%	0	8,218	0	477	477
391.1	Office furniture & equip - Computers	3.45%	\$34,993	1,207	3.45%	0	36,243	0	1,250	1,250
392	Transportation equipment	6.93%	\$160,109	11,096	6.92%	0	161,767	0	11,194	11,194
393	Stores equipment	0.00%	\$0	0	5.80%	0	0	0	0	0
394	Tools, shop and garage equipment	5.80%	\$125,540	7,281	5.80%	0	136,718	0	7,930	7,930
395	Laboratory equipment	5.80%	\$25,292	1,467	5.80%	0	27,417	0	1,590	1,590
396	Power operated equipment	5.00%	\$35,269	1,763	5.00%	0	36,204	0	1,810	1,810
397	Communication equipment	10.00%	\$17,436	1,744	15.00%	0	17,436	0	2,615	2,615
397.1	SCADA equipment	10.00%	\$351,084	35,108	9.20%	0	351,084	0	32,300	32,300
398	Miscellaneous equipment	0.00%	\$0	0	5.80%	0	0	0	0	0
399	Other tangible equipment	0.00%	\$0	0	5.80%	0	0	0	0	0
Total General Plant				\$60,143					\$59,166	
Total			\$23,895,940	\$745,608	\$0		\$24,591,535	\$0		\$741,695
Miscellaneous Credits (Charges) to Accrual				\$0	Miscellaneous Credits (Charges) to Accrual				\$0	
Estimated Depreciation Accrual (To Attachment 13)==>				\$745,608	(To Attachment 13)==>				\$741,695	
Meter depr. allocated to sewer (deduction) 50 % <=Change if different				(27,592)	50 % <=Change if different allocation to sewer				(28,714)	
Adjustments & Depreciation charged clearing accounts, etc: add (deduct):				0					0	
Customer Service Equipment portion used for sewer				(21,306)					(22,371)	
Customer Service Equipment portion used for water				42,611					44,742	
Estimated Depreciation Expense				\$739,322	Test Year Depreciation Expense (To Attachment 14)==>				\$735,352	

2010 Test Year

MENASHA ELECTRIC & WATER UTILITIES

Estimated For Test Year 2010

<u>Accumulated Depreciation (Account 111.1)</u>				<u>Major Projects</u>	<u>Routine</u>	<u>Total</u>	<u>Test Year Average Balance</u>
January 1, 2009 Balance	(Actual)					\$4,691,040	
Add: Annual Accrual	(per Attachment 12)	(A)				745,608	
Salvage	(Estimate)				\$6,000	6,000	
Less: Retirements	(per Attachment 11)	(B)				155,033	
Cost of Removal	(Estimate)				\$30,000	30,000	
Adjustments	increase (decrease)	(C)			0	0	
December 31, 2009 Balance	(Estimate)					\$5,257,615	\$5,257,615
Add: Annual Accrual	(per Attachment 12)	(A)		\$0	\$741,695	741,695	370,848
Salvage	(estimated)			0	6,000	6,000	3,000
Less: Retirements	(per Attachment 11)	(B)		0	140,410	140,410	70,205
Cost of Removal	(estimated)			0	30,000	30,000	15,000
December 31, 2010 Balance	(estimated)					<u>\$5,834,900</u>	
Test Year Average Balance							<u>\$5,546,258</u>

Materials and Supplies Inventory

Account Balances:

				<u>Test Year Average Balance</u>
December 31, 2006	(Actual)		\$84,646	
December 31, 2007	(Actual)		113,226	
December 31, 2008	(Actual)		119,157	
December 31, 2009	(Estimate)	(D)	116,192	\$58,096
December 31, 2010	(Estimated)	(D)	116,192	58,096
Test Year Average Balance				<u>\$116,192</u>

Regulatory Liability and Other Adjustments

Account Balances:

			<u>Regulatory Liab (Acct 253)</u>	<u>Other</u>	<u>Total</u>	<u>Test Year Average Balance</u>
December 31, 2008	(Actual)	(E)	\$184,691	\$0	\$0	
December 31, 2009	(estimated)	(E)	172,378	0	172,378	\$86,189
December 31, 2010	(estimated)	(E)	160,066	0	160,066	\$80,033
Test Year Average Balance						<u>\$166,222</u>

Note: (A) The depreciation accrual totals for 2009 and 2010 must agree with Attachment 12.

For rate case purposes, major construction additions are factored into the calculated accrual as if in service the entire year.

(B) The plant retirements totals for 2009 and 2010 must agree with Attachment 11.

If test year retirements are being retired as a result of major construction project, indicate that portion in the major projects column.

(C) Explain adjustments on Attachment 18.

(D) If there is a variance to the prior year balance of more or less than 15%, please state the basis used for developing the M & S estimates for 2009 & 2010.

(E) Explain Other on Attachment 18.

MENASHA ELECTRIC & WATER UTILITIES

Estimated for Test Year 2010

Part One:	Total Operating Revenues	(per Attachment 7)	\$4,291,702
	Total Operation and Maintenance Expenses	(per Attachment 10)	\$2,641,279
	Depreciation Expense	(per Attachment 12)	735,352
	Amortization Expense--Account # 404 (specify): Debt Discount		3,051
			0
	Taxes	(per Attachment 8)	591,069
	Total Operating Expenses		\$3,970,751
	Net Operating Income (Loss)-Test Year 2010		\$320,951

Part Two:	Utility Plant In Service--Financed by Utility or Municipality:		
	Test Year Average Balance	(per Attachment 11)	\$25,238,832
	Materials and Supplies:		
	Test Year Average Balance	(per Attachment 13)	116,192
	Less: Accumulated Depreciation:		
	Test Year Average Balance	(per Attachment 13)	5,546,258
	Regulatory Liability and Other:		
	Test Year Average Balance	(per Attachment 13)	166,222
	Average Net Investment Rate Base (NIRB)		\$19,642,544

Part Three:	Average Net Investment Rate Base	(per Part Two above)	\$19,642,544	
	TIMES Rate of Return Requested			
	(Enter requested rate in this box.)	<input type="text" value="5.50%"/>	5.50%	
	Return on Average Net Investment Rate Base (NIRB)		\$1,080,340	(A)
	Total Operation and Maintenance Expenses	(per Part One above)	\$2,641,279	
	TIMES allowance on O&M expenses		6.00%	
	Operating Allowance		\$158,477	(B)
	Enter the larger of either:			
	The Return on NIRB (A) or the Operating Allowance (B)		\$1,080,340	
	Less: Estimated Net Operating Income (Loss)	(per Part One above)	320,951	
	Increase Requested-Test Year 2010		\$759,389	
	Overall Percentage Increase in			
	Total Sales of Water <u>at Current Rates:</u>	<input type="text" value="18%"/>	18%	

MENASHA ELECTRIC & WATER UTILITIES

FINANCING AND DEBT SUMMARY
Estimated For Test Year 2010

FINANCING OF PLANT ADDITIONS (Including Contributed Plant)

Description	Estimate 2009	Test Year 2010
Contributed Plant by Developers	\$0	\$0
Contributed Plant by Customers		
Special Assessments--Collections and Tax Roll		
Grants for Plant Additions		
Plant Paid for by Municipality		
Plant Paid for by TIF District		
Proceeds from Debt Issued during Year	678,908	479,000
Special Construction Funds		
Available Cash or Invested Funds		
Utility Earnings	219,825	308,900
Other: (Specify)		
Total	\$898,733	\$787,900

DEBT SUMMARY (See Instruction # 17)

- a. List the utility's debt issues. Use only one line for each existing and estimated new debt issue.
 - i. Include the corresponding annual interest, either accrued or payable, for each issue.
 - ii. A summary in total is acceptable if the utility has debt information available by issue and can scan and/or insert the information to this attachment. An attachment to this email is also acceptable.
 - iii. All debt issues for all utility departments and non-utility sewer departments reported in the PSC annual report must be included unless a separate balance sheet and income statement are provided.
- b. If necessary, please describe unusual situations in the Notes (Attachment 18).

Description	Estimated 2009		Estimated 2010		Estimated 2011	
	Annual Interest Expense (1)	Outstanding Principal End of Year	Annual Interest Expense (1)	Outstanding Principal End of Year	Annual Interest Expense (1)	Outstanding Principal End of Year
Outstanding Debt Issues - Detailed List::	\$0	\$0	\$0	\$0	\$0	\$0
Loan from Electric	19,685	626,161	18,785	595,161	17,855	563,161
2005 Revenue Bonds	129,383	3,135,000	123,755	2,985,000	117,657	2,830,000
2009 SWDF 4845-04	9,509	678,908	17,741	651,000	16,987	622,354
SWDF 4845-03	265,988	10,967,495	252,618	10,395,578	238,933	9,810,135
SWDF 4845-99	10,448	713,307	17,230	679,049	16,372	643,942
New Revenue Bonds			11,177	479,000	33,121	467,316

If necessary, insert additional lines here.

Totals	\$435,012	\$16,120,872	\$441,306	\$15,784,788	\$440,925	\$14,936,908
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Note (1): Include as Interest Expense amounts which will be reported in Account 427, Interest on Long Term Debt; in Account 430, Interest on Debt to Municipality; and Account 431, Other Interest Charges.

Loan to Water
Menasha Electric Depreciation Fund Loan to the Water Utility
Interest Rate 3% Term 20 years
Effective January 2006 through December 2025

PROPOSED REVISION TO INTEREST RATE

Year	Principal Payments	Balance 656,161	3% Interest	Annual Payment
2009	\$30,000	\$626,161	\$19,685	\$49,685
2010	\$31,000	\$595,161	\$18,785	\$49,785
2011	\$32,000	\$563,161	\$17,855	\$49,855
2012	\$33,000	\$530,161	\$16,895	\$49,895
2013	\$34,000	\$496,161	\$15,905	\$49,905
2014	\$35,000	\$461,161	\$14,885	\$49,885
2015	\$36,000	\$425,161	\$13,835	\$49,835
2016	\$37,000	\$388,161	\$12,755	\$49,755
2017	\$38,000	\$350,161	\$11,645	\$49,645
2018	\$39,000	\$311,161	\$10,505	\$49,505
2019	\$40,500	\$270,661	\$9,335	\$49,835
2020	\$42,000	\$228,661	\$8,120	\$50,120
2021	\$43,000	\$185,661	\$6,860	\$49,860
2022	\$44,000	\$141,661	\$5,570	\$49,570
2023	\$46,000	\$95,661	\$4,250	\$50,250
2024	\$47,000	\$48,661	\$2,870	\$49,870
2025	\$48,661	\$0	\$1,460	\$50,121
	\$656,161		\$191,212	\$847,373

2005 Bond Issue
Average Interest Rate 4.056%
Term 20 years
Effective December 28, 2005 through May 1, 2025

Year	Principal Payments	Balance 3,410,000	Interest	Annual Payment
2006	\$0	\$3,410,000	\$115,367	\$115,367
2007	\$0	\$3,410,000	\$137,070	\$137,070
2008	\$135,000	\$3,275,000	\$134,539	\$269,539
2009	\$140,000	\$3,135,000	\$129,383	\$269,383
2010	\$150,000	\$2,985,000	\$123,758	\$273,758
2011	\$155,000	\$2,830,000	\$117,658	\$272,658
2012	\$160,000	\$2,670,000	\$111,358	\$271,358
2013	\$160,000	\$2,510,000	\$104,958	\$264,958
2014	\$165,000	\$2,345,000	\$98,458	\$263,458
2015	\$175,000	\$2,170,000	\$91,658	\$266,658
2016	\$180,000	\$1,990,000	\$84,558	\$264,558
2017	\$185,000	\$1,805,000	\$77,258	\$262,258
2018	\$200,000	\$1,605,000	\$69,558	\$269,558
2019	\$200,000	\$1,405,000	\$61,558	\$261,558
2020	\$210,000	\$1,195,000	\$53,358	\$263,358
2021	\$220,000	\$975,000	\$44,758	\$264,758
2022	\$225,000	\$750,000	\$35,745	\$260,745
2023	\$240,000	\$510,000	\$26,183	\$266,183
2024	\$250,000	\$260,000	\$16,076	\$266,076
2025	\$260,000	\$0	\$5,460	\$265,460
	\$3,410,000		\$1,638,712	\$5,048,712

2009 SWDF 4845-04
Interest Rate 2.668
Term 20 years
Effective April 22, 2009 through May 1, 2028

Attachment 15 supplemental
Page 2 of 4

Year	Principal Payments	Balance 678,908	Interest	Annual Payment
2009	\$0	\$678,908	\$9,509	\$9,509
2010	\$27,908	\$651,000	\$17,741	\$45,649
2011	\$28,646	\$622,354	\$16,987	\$45,633
2012	\$29,411	\$592,943	\$16,212	\$45,623
2013	\$30,195	\$562,748	\$15,417	\$45,612
2014	\$31,001	\$531,747	\$14,601	\$45,602
2015	\$31,828	\$499,919	\$13,763	\$45,591
2016	\$32,677	\$467,242	\$12,902	\$45,579
2017	\$33,549	\$433,692	\$12,019	\$45,568
2018	\$34,444	\$399,248	\$11,112	\$45,556
2019	\$35,363	\$363,885	\$10,180	\$45,543
2020	\$36,307	\$327,579	\$9,218	\$45,525
2021	\$37,275	\$290,303	\$8,243	\$45,518
2022	\$38,270	\$252,034	\$7,235	\$45,505
2023	\$39,291	\$212,743	\$6,200	\$45,491
2024	\$40,339	\$172,404	\$5,138	\$45,477
2025	\$41,415	\$130,988	\$4,047	\$45,463
2026	\$42,520	\$88,468	\$2,928	\$45,448
2027	\$43,655	\$44,813	\$1,778	\$45,433
2028	\$44,813	\$0	\$598	\$45,411
	\$678,908		\$195,828	\$874,736

At year end 2009 anticipated total funds drawn = \$595,885.02 project closed at \$644,286.05

2007 SWDF 4845-99
Interest Rate 2.475
Term 20 years
Effective April 11, 2007 through May 1, 2026

Year	Principal Payments	Balance 779,363	Interest	Annual Payment
2007	\$0	\$779,363	\$10,716	\$10,716
2008	\$32,624	\$746,739	\$18,886	\$51,510
2009	\$33,432	\$713,307	\$18,068	\$51,500
2010	\$34,259	\$679,049	\$17,230	\$51,489
2011	\$35,107	\$643,942	\$16,372	\$51,479
2012	\$35,976	\$607,966	\$15,492	\$51,468
2013	\$36,866	\$571,100	\$14,591	\$51,457
2014	\$37,779	\$533,321	\$13,667	\$51,446
2015	\$38,714	\$494,608	\$12,721	\$51,434
2016	\$39,672	\$454,936	\$11,751	\$51,422
2017	\$40,654	\$414,282	\$10,757	\$51,410
2018	\$41,660	\$372,622	\$9,738	\$51,398
2019	\$42,691	\$329,932	\$8,694	\$51,385
2020	\$43,747	\$286,184	\$7,624	\$51,372
2021	\$44,830	\$241,354	\$6,528	\$51,359
2022	\$45,940	\$195,414	\$5,405	\$51,345
2023	\$47,077	\$148,337	\$4,254	\$51,331
2024	\$48,242	\$100,095	\$3,074	\$51,316
2025	\$49,436	\$50,659	\$1,866	\$51,302
2026	\$50,659	\$0	\$627	\$51,286
	\$779,363		\$208,061	\$987,424

At year end 2009 anticipated total funds drawn = \$333,149.18

2006 SWDF 4845-030

Interest Rate 2.365

Term 20 years

Effective April 26, 2006 through May 1, 2025

Attachment 15 supplemental

Page 3 of 4

Year	Principal Payments	Balance 12,061,890	Interest	Annual Payment
2006	\$0	\$12,061,890	\$20,828	\$20,828
2007	\$0	\$12,061,890	\$200,730	\$200,730
2008	\$535,691	\$11,526,199	\$273,697	\$809,388
2009	\$558,704	\$10,967,495	\$265,988	\$824,692
2010	\$571,917	\$10,395,578	\$252,618	\$824,535
2011	\$585,443	\$9,810,135	\$238,933	\$824,375
2012	\$599,289	\$9,210,847	\$224,923	\$824,212
2013	\$613,462	\$8,597,385	\$210,582	\$824,044
2014	\$627,970	\$7,969,415	\$195,902	\$823,873
2015	\$642,822	\$7,326,593	\$180,875	\$823,697
2016	\$658,024	\$6,668,569	\$165,492	\$823,517
2017	\$673,587	\$5,994,982	\$149,746	\$823,333
2018	\$689,517	\$5,305,465	\$133,628	\$823,145
2019	\$705,824	\$4,599,641	\$117,128	\$822,952
2020	\$722,517	\$3,877,124	\$100,238	\$822,755
2021	\$739,604	\$3,137,520	\$82,948	\$822,552
2022	\$757,096	\$2,380,424	\$65,250	\$822,346
2023	\$775,001	\$1,605,423	\$47,133	\$822,134
2024	\$793,330	\$812,092	\$28,587	\$821,917
2025	\$812,092	\$0	\$9,603	\$821,695
	\$12,061,890		\$2,964,829	\$15,026,719

At year end 2009 total funds drawn

Proposed New Debt

Interest Rate 7%

Term 20 years

Effective July 1, 2010 through May 1, 2030

Year	Principal Payments	Balance 479,000	Interest	Annual Payment
2010	\$0	\$479,000	\$11,177	\$11,177
2011	\$11,684	\$467,316	\$33,121	\$44,805
2012	\$12,502	\$454,814	\$32,275	\$44,777
2013	\$13,377	\$441,436	\$31,369	\$44,746
2014	\$14,314	\$427,123	\$30,400	\$44,713
2015	\$15,316	\$411,807	\$29,363	\$44,678
2016	\$16,388	\$395,419	\$28,253	\$44,641
2017	\$17,535	\$377,885	\$27,066	\$44,600
2018	\$18,762	\$359,122	\$25,795	\$44,558
2019	\$20,076	\$339,047	\$24,436	\$44,512
2020	\$21,481	\$317,566	\$22,981	\$44,462
2021	\$22,985	\$294,581	\$21,425	\$44,410
2022	\$24,594	\$269,988	\$19,760	\$44,353
2023	\$26,315	\$243,672	\$17,978	\$44,293
2024	\$28,157	\$215,515	\$16,072	\$44,229
2025	\$30,128	\$185,387	\$14,032	\$44,160
2026	\$32,237	\$153,150	\$11,849	\$44,086
2027	\$34,494	\$118,656	\$9,513	\$44,007
2028	\$36,908	\$81,748	\$7,014	\$43,922
2029	\$39,492	\$42,256	\$4,340	\$43,832
2030	\$42,256	\$0	\$1,479	\$43,735
	\$479,000		\$419,696	\$898,696

**Menasha Utilities
Total Debt Payments**

**Attachment 15 supplemental
Page 4 of 4**

Year	Principal Payments	Balance 17,586,322	Interest	Annual Payment
2006	\$0	\$15,471,890	\$136,195	\$136,195
2007	\$0	\$16,251,253	\$348,516	\$348,516
2008	\$703,315	\$15,547,938	\$427,122	\$1,130,437
2009	\$762,135	\$16,120,872	\$442,633	\$1,204,768
2010	\$815,084	\$15,784,788	\$441,309	\$1,256,393
2011	\$847,880	\$14,936,908	\$440,925	\$1,288,805
2012	\$870,177	\$14,066,730	\$417,155	\$1,287,332
2013	\$887,901	\$13,178,830	\$392,821	\$1,280,722
2014	\$911,063	\$12,267,767	\$367,912	\$1,278,976
2015	\$939,679	\$11,328,088	\$342,213	\$1,281,892
2016	\$963,761	\$10,364,327	\$315,710	\$1,279,471
2017	\$988,324	\$9,376,002	\$288,490	\$1,276,814
2018	\$1,023,383	\$8,352,619	\$260,335	\$1,283,718
2019	\$1,044,454	\$7,308,165	\$231,331	\$1,275,784
2020	\$1,076,052	\$6,232,114	\$201,539	\$1,277,591
2021	\$1,107,694	\$5,124,419	\$170,762	\$1,278,456
2022	\$1,134,899	\$3,989,520	\$138,964	\$1,273,863
2023	\$1,173,684	\$2,815,836	\$105,997	\$1,279,681
2024	\$1,207,068	\$1,608,768	\$71,817	\$1,278,885
2025	\$1,241,733	\$367,035	\$36,467	\$1,278,200
2026	\$125,417	\$241,618	\$15,403	\$140,820
2027	\$78,148	\$163,470	\$11,291	\$89,440
2028	\$81,722	\$81,748	\$7,612	\$89,334
2029	\$39,492	\$42,256	\$4,340	\$43,832
2030	\$42,256	\$0	\$1,479	\$43,735
	\$18,065,322		\$5,618,339	\$23,683,660

MENASHA ELECTRIC & WATER UTILITIES

CUSTOMER NOTIFICATION

Test Year 2010

1. Pursuant to Wis. Admin. Code § PSC 2.10, your utility is required to provide notice to customers of the filing of the rate increase application and the general nature and effect of the filing.
 - a. If billing is monthly by envelope, a bill insert over one complete billing cycle is required.
 - b. If billing is by a method other than monthly by envelope, a special mailing or a display advertisement in a newspaper having general circulation in the utility's service area is required (with the following exception).
 - c. If your utility serves fewer than 1,000 customers, a notice may be posted in at least 3 public places.
2. The notice shall contain the following information:
 - a. The amount of the request.
 - b. The reasons for the request.
 - c. The date, time and location of the hearing and how customers can contact the Public Service Commission regarding scheduling questions.
 - d. The effect (dollar and percentage) on the average residential customer if the request were to be granted.
3. Your utility is required to file proof of notice no later than 3 days prior to the hearing.
4. Public Service Commission staff will assist your utility in complying with the notice requirements.

Below is an example notice that your utility may use. An electronic (Microsoft Word) version of this example notice for you to customize will be included in the e-mail confirmation which will be sent to you within two weeks of our receipt of your Application to Increase Rates.

PUBLIC NOTICE TO ALL CUSTOMERS OF THE MENASHA WATER UTILITY

The Menasha Water Utility has filed an application with the Public Service Commission of Wisconsin (PSCW) to increase water rates. The increase is necessary to cover operational costs of the facility including increases in chemical costs to meet DNR water quality standards. There has been an increase in main breaks and a need to replace aging mains in our distribution system. The impact is also driven off less consumption in the system and the loss of a customer and thus having to spread costs over less units.

The total increase in water revenues requested is \$759,389 which will result in an estimated overall rate increase of 18% over the water utility's present revenues. If the request is granted, the water bill for an average residential customer with a 5/8-inch or 3/4-inch meter who uses 6,250 gallons of water per month will increase from \$36.31 to \$42.84 or 18%. This increase can effect each class differently and can still be adjusted by the cost of service analysis.

A telephonic public hearing on the application has been scheduled for {Day of the Week}, {Month} {Day}, {Year}, at ____:____ {a.m./p.m.} in the Commission Room of the Menasha Utilities Office Complex, 321 Milwaukee Street, Menasha, Wisconsin. Scheduling questions regarding this hearing may be directed to the PSCW at (608) 266-3766.

If you have any questions, please contact the Menasha Water Utility at (920) 967-3412.

2010 Test Year

MENASHA ELECTRIC & WATER UTILITIES**MISCELLANEOUS**

Test Year 2010

Part One: If plant accounts in Attachment 11 and/or Attachment 11a, Utility Plant in Service, have transactions for the interim or test year for Account 343, Mains, or Account 348, Hydrants, specify the units added and/or retired for each account .

		Attachment 11		Attachment 11a		Net Units + (a) - (b)
		Units Added	Units Retired	Units Added	Units Retired	
Year		(a)	(b)	(a)	(b)	
Feet of Main	2009	4,821	4,781	0	0	40
Feet of Main-Routine	2010	8,619	8,619	0	0	0
Feet of Main-Major Projects	2010	0	0	0	0	0
Hydrants	2009	16	11	0	0	5
Hydrants-Routine	2010	16	13	0	0	3
Hydrants-Major Projects	2010	0	0	0	0	0

Part Two: Does the utility wish to revise Schedule Cz-1, the charge for installing a water service?

Select One

- ☒ No
- ☐ Yes--Based upon actual cost to install a water service for all customers.
- ☐ Yes--Based upon the average cost to install a 3/4 inch or 1 inch water service for a residential customer.
- Average cost is \$ _____ -

Part Three: The Wisconsin Administrative Code provides alternatives for late payment charges on delinquent bills for service. If the utility is also regulated by the PSC for electric and/or sewer rates, it is recommended that the charge be consistent for all. Indicate which late payment charge the utility wants to be included in its tariff.

Select One

- ☐ 3 percent one time charge
- ☒ 1 percent per month charge

Part Four: Does the utility wish to establish or revise Schedule NSF-1, the charge to customers for checks returned for non-sufficient funds?

Select One

- ☐ No
- ☒ Yes -- utility is also regulated by the PSC for electric and/or sewer rates.
- ☐ Yes -- utility is regulated by the PSC for water rates only.

What is the charge by your financial institution(s) for a non-sufficient funds (NSF) check?

\$ 6.00 is the charge for a NSF check.

Part Five: Fire Protection

Part Six: Include any other utility proposed tariff schedule changes below.

N/A

Disconnect/Reconnection During Working Hours

	<u>Labor:</u>	<u>Truck:</u>	<u>Total Amount:</u>
Foreman	\$51.93	\$15.00	\$66.93
Worker	\$44.96	\$15.00	\$59.96
<u>Average:</u>	<u>\$48.44</u>	<u>\$15.00</u>	<u>\$63.44</u>

Meter vs Curb Box During Working Hours

<u>Meter:</u>	\$63.44
<u>Curb Box:</u>	\$63.44
<u>Net average Cost:*</u>	<u>\$63.44</u>

Disconnect/Reconnection After Working Hours

	<u>Labor:</u>	<u>Truck:</u>	<u>Total Amount:</u>
Foreman	\$181.77	\$15.00	\$196.77
Worker	\$157.34	\$15.00	\$172.34
<u>Average:</u>	<u>\$169.56</u>	<u>\$15.00</u>	<u>\$184.56</u>

Meter vs Curb Box After Working Hours

<u>Meter:</u>	\$184.56
<u>Curb Box:</u>	\$184.56
<u>Net average Cost:**</u>	<u>\$184.56</u>

* Net average cost is for hourly rate. Actual time may be more or less

** Net average cost is actual cost. Employees are paid a minimum of 2 hrs. Call Time and 1 hr. Overtime on an after hours call.

MENASHA ELECTRIC & WATER UTILITIES

NOTES

Account	Attachment	Footnotes
461	3	The consumption is based on a three year average for the test year which would include a small factor for a economic recovery. Our three steam customers will be using their own boilers now that the steam plant has closed. An estimated amount of consumption was included in the rate case please see attachment steam customers for the assumptions used.
464	2 and 3	The steam plant closed in October 2009 and this consumption was not included in the rate case, please see attachment steam plan The customer count is slightly different based on the seasonal billing and the 12 months used for actual vs test year.
463	4	Currently we bill on a square footage basis for public fire protection. Administratively this has been very difficult to track on an basis with the building permits as well as information that comes from the assessors office. We feel that changing to a per meter size allocation would make customers information more accurate and much easier to administer.
408	9	The utility has 2 different counties and the mill rates for each do vary but most of the plant is located in Winnebago county. The 2009 estimate is the actual tax rates for Winnebago county and Calumet county would be 25.1885 and assessment ratio of 95 The 2010 projection includes a 3% increase in rates over 2009 actual rates.
610	10	Costs are allocated differently with restructuring of the utility and consistent with current operations
611	10	The small cost is consistent to current operations
612	10	The small cost is consistent to current operations
620	10	Costs are allocated differently with restructuring of the utility and consistent with current operations
623	10	Budget based on current consumption for pumping and the budgeted power costs
626	10	Budget based on current consumption for pumping and the budgeted gas costs
630	10	Costs are allocated differently with restructuring of the utility and consistent with current operations
631	10	Budgeted repair work on the high lift pump station wall
632	10	Additional maintenance work is expected on equipment
633	10	Additional maintenance work is expected on equipment
640	10	Costs are allocated differently with restructuring of the utility and consistent with current operations
641	10	Chemical costs includes funding a chemical stabilization fund equivalent to 2% or revenues or about \$80,000 please see the 641 a
643	10	Budget based on current consumption of the plant and the budgeted gas costs as well as other supply costs
650	10	Costs are allocated differently with restructuring of the utility and consistent with current operations
651	10	Additional elevator work was done in 2009 and some small maintenance required in 2010
660	10	Costs are allocated differently with restructuring of the utility and consistent with current operations
663	10	This fluctuates based on the number of meter installations in the year and that cost gets capitalized
664	10	Additional labor time was spent in this area in 2009
670	10	Costs are allocated differently with restructuring of the utility
672	10	The small cost is consistent to current operations
675	10	New services are being installed vs repairing the existing ones
676	10	Additional outside meter maintenance costs anticipated in 2010
677	10	Additional leaks being found at the hydrants and maintenance costs have increased
678	10	Labor for maintenance has fluctuated in this area over the years allocated on average
901	10	Costs are allocated differently with restructuring of the utility
904	10	Due to the economy we have been experiencing more uncollectibles through bankruptcy's
910	10	Actual activity has been very minimal and are not anticipating much in 2010
920	10	A manager left the end of 2008 and has not been replaced but utility reorganized so costs would continue moving forward.
923	10	Costs for bargaining in 2010 and also the legal and strategic team costs for the WPPI transaction since we will need to defease the
924	10	Insurance costs are allocated differently with restructuring of the utility, no steam utility
925	10	Insurance costs are allocated differently with restructuring of the utility, no steam utility
928	10	Anticipated costs for filing a rate case in 2010
930	10	Administrative costs and training are allocated differently with restructuring of the utility, no steam utility
932	10	Maintenance items were deferred for budget reasons in 2009 and are included in 2010 such as asphalt repairs, roof repairs, EIFS ;

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system

MENASHA ELECTRIC & WATER UTILITIES

STEP II MAJOR PLANT DETAIL

Test Year 2010

USE ONLY FOR "MAJOR" PLANT NOT COMPLETED NOR PLACED IN SERVICE BY THE END OF THE TEST YEAR

<u>Summary of Plant Additions (Retirements) in Step II</u>		<u>Addition</u>	<u>Depreciation</u>	
<u>Account</u>	<u>Description</u>	<u>(Retirement)</u>	<u>Rate</u>	<u>Expense</u>
<u>Number</u>		<u>Amount</u>		
<u>Financed by Utility or Municipality:</u>				
		\$0	0.00%	\$0
		0	0.00%	0
		0	0.00%	0
		0	0.00%	0
		0	0.00%	0
		0	0.00%	0
	Total Financed by Utility or Municipality	<u>0</u>	Depreciation Total	<u>\$0</u>
<u>Contributed Plant:</u>				
		0		
		0		
		0		
		0		
		0		
	Total Contributed Plant	<u>0</u>		
Total Step II NET Plant Additions		<u>\$0</u>		
Less: Plant Outside Municipality		<u>0</u>		
Net Taxable Plant		<u>\$0</u>		
Times Assessment Ratio (per Attachment 9)		0.970000		
Times Net Local and School Rate (per Attachment 9)		<u>20.433789</u>		
Calculated Tax Equivalent--Step II			\$0	
Calculated Tax Equivalent – Step I (per Attachment 9)			<u>520,744</u>	
Tax Equivalent Computed (Combined Total Step I and II)			<u>\$520,744</u>	
1994 Tax Equivalent Payable in 1995 (per Attachment 9)			<u>\$295,279</u>	
If the municipality has authorized a lower amount as allowed by Wis. Stat. § 66.069 (1)(c), then place that amount on this line. If no authorization, leave blank. ==>				
Step I and Step II Combined:				
Tax Equivalent Payable for the Test Year (See Attachment 9, Instruction 4 for criteria)			\$520,744	
Less: Meter Allocation to Sewer (Attachment 8)			<u>10,095</u>	
Step I and Step II Combined Net Property Tax Equivalent-Water Utility			<u>\$510,649</u>	

	<u>Units Added</u>
If mains or hydrant plant accounts have Step II transactions above, specify the net units added for each.	Feet of Main 0
	Hydrants 0

2010 Test Year

MENASHA ELECTRIC & WATER UTILITIES
STEP II SUMMARY

Test Year 2010

	Step I Total		
	Per	Step II	Combined
	<u>Attachment 14</u>	<u>Additional</u>	<u>Total</u>
Part One:			
Total Operating Revenues	\$4,291,702	\$0	\$4,291,702
Total Operation and Maintenance Expenses	\$2,641,279	\$0	\$2,641,279
Depreciation Expense	735,352	0	735,352
Amortization Expense--Acct # 404 (If Step II--specify):	3,051	0	3,051
		0	0
Taxes	591,069	0	591,069
Total Operating Expenses	\$3,970,751	\$0	\$3,970,751
Net Operating Income (Loss)-Test Year 2010	\$320,951	\$0	\$320,951
Part Two:			
Plant In Service--Financed by Utility or Municipality	\$25,238,832	\$0	\$25,238,832
Materials and Supplies	116,192	0	116,192
Less: Accumulated Depreciation	5,546,258	0	5,546,258
Less: Regulatory Liability and Other	166,222	0	166,222
Net Investment Rate Base (NIRB)	\$19,642,544	\$0	\$19,642,544
Part Three:			
Average Net Investment Rate Base	(per Part Two above)		\$19,642,544
TIMES Rate of Return Requested for Step II:			
The requested return can be different than in Step I. Enter the Step II requested rate in this box.	5.50%		5.50%
Return on Average Net Investment Rate Base (NIRB)			\$1,080,340 (A)
Total Operation and Maintenance Expenses	(per Part One above)		\$2,641,279
TIMES allowance on O&M expenses			6.00%
Operating Allowance			\$158,477 (B)
Enter the larger of either:			
The Return on NIRB (A) or the Operating Allowance (B)			\$1,080,340
Less: Estimated Net Operating Income (Loss)--Combined Step I and II	(per Part One above)		\$320,951
Increase Requested-Test Year 2010--Combined Step I and II			\$759,389
Overall Percentage Increase in			
Total Sales of Water at Current Rates:	18%		

2010 Test Year

MENASHA ELECTRIC & WATER UTILITIES

STEP II

NOTES

Test Year 2010

Step II Major Project(s) Authorization Docket Number(s)==>

Briefly Describe the Major Project(s) Below:

Other assumptions relating to Step II Major Project(s) -- Describe below: